

State Board of Equalization
OPERATIONS MEMO
For Public Release

No. : 1140
Date: June 21, 2006

SUBJECT: New and Expiring District Taxes Effective July 1, 2006

I. GENERAL

On July 1, 2006, a new district tax will become effective in the City of Laguna Beach (Orange County). In a special election in December 2005, voters in that city approved the “City of Laguna Beach Temporary Transactions and Use Tax,” (LGBH) raising the tax rate within the city limits by 0.50% to 8.25%. With the exception of the City of Laguna Beach, the tax rate in Orange County remains at 7.75%.

In the City of Woodland (Yolo County), the “Woodland General Revenue Transactions and Use Tax” (WOGT) will expire at midnight, June 30, 2006. After June 30, 2006, the tax within the city limits of Woodland will be 7.25%. With the exception of the cities of Davis and West Sacramento (both with a tax rate of 7.75%), the tax rate for Yolo County remains at 7.25%.

The Business Taxes Code Book and Publication 71, *California City and County Sales and Use Tax Rates* are being updated to reflect the rate changes that will occur in the affected cities and counties. In the interim, staff should use the information provided in the table below when referring to the changes:

District Tax Area	District	Rate	Add-on Code	Effective Date
City of Laguna Beach (Orange County)	City of Laguna Beach Temporary Transactions and Use Tax (LGBH)	0.50%	134	07/01/06
	OCTA/LGBH Multiple	1.00%	135*	
City of Woodland (Yolo County)	City of Woodland General Revenue Transactions and Use Tax (WOGT)	0.50%	075	Discontinued 06/30/06

* This add-on code is used for registration of locations in the district tax area effective on or after 7-1-06.

II. PUBLIC NOTIFICATION

The general public will be notified by means of news releases, special notices, and mass mailings. In addition, the changes will be posted on the Board’s website, www.boe.ca.gov, and are available by calling the Board’s Information Center at 800-400-7115.

III. OBSOLESCENCE

This operations memo becomes obsolete when the information it contains is incorporated in the appropriate manuals.

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Distribution: 1-D